Registered No. HSE-49/2009-2011. **[Price: Re. 0-25 Paise.**



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THE ANDHRA PRADESH GAZETTE

PART–I EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 67] **HYDERABAD, TUESDAY, FEBRUARY 1, 2011.**

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT

(*EX.II*)

REVISION OF EXCISE DUTY ON INDIAN MADE FOREIGN LIQUOR (OTHER THAN WINE, BEER AND READY TO DRINK VARIETIES) UNDER THE ANDHRA PRADESH EXCISE ACT, 1968.

[G.O. Ms. No.87, Revenue (Ex.II), 31st January, 2011.]

In exercise of the powers conferred by sub-sections (1) and (2) of Section 21 of the Andhra Pradesh Excise Act, 1968 (Andhra Pradesh Act 17 of 1968), the Governor of Andhra Pradesh hereby levy an excise duty on Indian Made Foreign Liquor, manufactured or produced in the State under any licence granted under the said Act and Countervailing duty on Indian Made Foreign Liquor, manufactured or produced elsewhere in Indian and imported into the State under a permit issued or licence granted under the said Act, as specified in column (1) of the table below at the rates specified in column (2) thereof.

TABLE

Indian Made Foreign Liquor (other than wine, beer and ready to drink varieties)	Rate of Excise Duty/Countervailing Duty
(1)	(2)
1. Basic Price up to Rs. 350/- per case	Rs. 47/- per proof litre or 85% of basic price whcihever is higher.
2. Basic Price above Rs. 350/- and Up to Rs. 450/- per case	Rs. 54/- per proof liter or 90% of basic price which ever is higher
3. Basic Price above Rs. 450/- and upto Rs. 600/- per case	Rs. 83/- per proof litre
4. Basic Price above Rs. 600/- and upto Rs. 700/- per case	Rs. 91/- per proof litre
5. Basic Price above Rs. 700/- and upto Rs. 850/- per case.	Rs. 95/- per proof litre
6. Basic Price above Rs. 850/- per case	Rs. 100/- per proof litre

Consequent on the revision in the Excise Duty/Countervailing Duty there will be certain difference in the issue price of the stock in the inventories of the various Depots of the APBCL as on 01-02-2011 and the stocks in transit (despatched on or before 31-01-2011 and reaching the depots on or after 01-02-2011) on the one hand and the stocks that are despatched by the manufacturers after the revision on the other. In order to avoid dual pricing of IMFL (other than beer) during the transition from the pre-revised rates to the revised rates, it is ordered that the difference between the revised and pre-revised issue price be levied and collected from the retail licensees, to whom such stock is issued, as a one-time additional special margin and remitted to Government under section 23-A of the A.P. Excise Act, 1968. The APVAT embedded in the additional special margin so collected should be remitted to the appropriate Head of Accout.

NOTE : 1. Basic Price Means ex-factory price + Cost of Bottles + cost of packing materal + freight + insurance + handling charges and import fee, if any.

2. Case means 9 Nos. of 1000 ML, 12 Nos. of 750 ML, 24 Nos. of 375 ML, 48 Nos. of 180 ML, 96 Nos. of 90 ML bottles of Indian Made Foreign Liquor (excluding Wine, Beer and Ready to Drink varieties).

ASUTOSH MISHRA,
Principal Secretary to Government.

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